THE

FOX

UNKENNELLED:

OR,

The PAYMASTER's Accounts laid open.

By an ALDERMAN.

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M DCC LXIX.

MUSEUM BRITANNICUM

THE

FOX

UNKENNELLED.

THE affair relative to Lord Holland's deferring to lay his accounts open, as paymaster-general of his majesty's forces, to the auditor of the exchequer, is of too public a nature not to require the nicest examination. It is not my intention, in writing this little work, to blacken his lordship's character, which has hitherto always remained unsullied;

ſullied; and will, I hope, continue ſo down to the lateſt poſterity. I ſhall endeavour, with all the candour poſſible, to lay down an impartial ſtate of the caſe, with a few animadverſions thereupon; and then conſider how far the charge of a *public defaulter* is juſtly imputed to his lordſhip. I would have Lord Holland perſuade himſelf, that what he reads in theſe ſheets is not dictated with a malicious deſign of leſſening him in the eſteem of the public, but out of a ſincere deſire of throwing all the light poſſible on an affair which is at preſent ſo much wrap'd up in darkneſs and obſcurity.

In the year 1757, Lord Holland was advanced to the poſt of paymaſter-general of his majeſty's forces; which place he enjoyed till the cloſe of the late war, when another was choſen. During the whole time, he never gave in any account to the auditor of the exchequer of the monies entruſted in his hands, to defray the expences of the forces employed both at home and abroad. His lordſhip was ſome time ſince called on to make up his accounts, which he has ſtudiouſly endeavoured, by the practice of many *dexterous though ingenious arts*, to avoid even to this very time.

His

His lordſhip, who is never at a loſs to find an excuſe to palliate the apparent impropriety in his conduct in this affair, complains that the paymaſter's accounts are of too extenſive a nature to be ſettled in a ſhort time: that they are the work of years: that even the accounts which relate to the time of peace, can only be ſettled by ſlow degrees, much leſs thoſe which concern the time of war; a time when his lordſhip was in that office: and therefore it cannot be reaſonably expected, that accounts reſpecting a period, wherein our attention was not confined to Europe alone, but univerſally extended to the four corners of the world, can be cloſed in ſo ſhort a time as is allowed him.

To this I anſwer: If his lordſhip's excuſe were admitted in this caſe, it would be the higheſt affront that could be offered to our underſtanding. If having been engaged in war, during the time Lord Holland was paymaſter, were a ſufficient reaſon why his lordſhip's accounts ſhould not be examined, the ſame argument would militate againſt inſpecting thoſe of any paymaſter whatever; for their accounts muſt be equally intricate with thoſe of Lord Holland; and I do not in the leaſt queſtion, but

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ſome of his lordſhip's predeceſſors in that office, would have alledged the ſame motive for their backwardneſs in ſettling their accounts, had they imagined it of ſufficient weight to free them from the neceſſity of diſcovering, what perhaps they moſt of all deſired ſhould be buried in eternal oblivion.

His lordſhip ſays next, that he deferred laying open his accounts to the auditor, for fear of giving him too much trouble, and perplexing him with the length and intricacy of them: but this excuſe is rather weaker than the other, and is to be anſwered in the ſame manner. The auditor of the exchequor has his proper deputies and clerks to aſſiſt him in the examination of all accounts laid before him. So that Lord Holland's accounts, although they are of ſo extenſive a nature, as to be the *work of years*, yet they might, if properly divided, become only the work of days.

He next tells us that the paymaſter-general's officers, being beſt acquainted with army accounts, are buſy in ſettling the account of the preceding paymaſter. The accounts of the Earls of Chatham, Darlington, and Kinnoul, and Mr. Potter, were made up by them regularly, and in due courſe delivered to the auditor.

tor. And he farther obſerves, that great as the expences of the army were, during the laſt war, when our troops were employed in all quarters of the world, and difficult as it evidently muſt have been to keep the accounts in any tolerable order, it will be found, upon examination, that the accounts of Lord Holland, as paymaſter-general, are not farther back than thoſe of his predeceſſors; and that his lordſhip's accounts are not kept back, as has been ſuggeſted, from *inclination*, but *neceſſity*.

In order to prove what he has advanced, he ſays, the late Mr. Winnington's accounts, for two years and a half, from December 1743 to June 24th 1746, were declared May 15th 1760. The Earl of Chatham's accounts, for nine years and a half, from June 25th 1746 to Dec. 24th 1755, are not yet declared. Thoſe of the Earls of Darlington and Kinnoul, for the year 1756, and the Earl of Kinnoul and Mr. Potter, for ſix months, to June 24th 1757, are now before the auditors. The accounts of Lord Holland for the years 1757, 1758, and 1759, likewiſe the accounts of his deputies attending the army in Germany, from the commencement to the end of the late war, are alſo before the auditors for

their

their examination; and his lordſhip's account, for the year 1760, is almoſt ready to be delivered to them.

Theſe arguments are too futile to be regarded by men of ſenſe; and Lord Holland himſelf muſt acknowledge, that even the pooreſt underſtanding cannot but perceive the weakneſs of them. His lordſhip ſhould take notice, that no paymaſter's accounts were perhaps ever demanded ſo often, or deſired ſo much as his. He ſhould alſo conſider, that the people of England have been already too much the dupes of men in power, to ſuffer their tyranny any longer without complaints and murmuring. They cannot tamely ſee ſuch vaſt ſums of money expended, without demanding an account of the manner in which they have been employed, and that nothing will ſatisfy them, but a clear ſtate of his lordſhip's accounts laid before them. It avails nothing to ſay, that his predeceſſors accounts have remained unexamined many years, and therefore he ought not to be preſſed ſo hard to be expeditious in an affair which requires a long tract of time before it can be completed. The people will no longer ſubmit to theſe arbitrary proceedings, and they will never deſiſt from their inquiries

ries into the manner of expending the public treaſure, until they are thoroughly convinced, that it has been laid out properly, and not laviſhed away in extravagance, or to ſerve the private ends of an individual, to whom it has been intruſted for the uſe of the whole nation.

Beſides, his lordſhip further advances, that the fatigues of the pay maſter are *conſiderable*, his ſalary *trifling:* four thouſand pounds a year are the whole of his ſtipend, if we except the one hundred thouſand pounds allowed at all times, by the wiſdom of government, to remain in his hands, as a neceſſary appendix to his employment: the produce of which, on the moſt ſimple and legal plan, is an additional three thouſand annually. From this juſt ſtate of the caſe, whether will the judicious part of mankind be inclined to blame the auditor or the paymaſter? Will they ſay, that the auditor is *indolent*, out of *compliment* to the paymaſter, or the paymaſter remiſs, from the apprehenſion of being *troubleſome* to the auditor? His lordſhip frequently complains of the difficulty, in the length of time requiſite to obtain proper teſtimony of his diſburſements: but whence this difficulty? Might not his deputies be multiplied in proportion to

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the neceſſity? Might not a due balance be ſtruck at the cloſing of every period; and ſuch perſpicuity obſerved, as would obviate all impediments? Government is too conſiderate to lay the labouring oar on his ſhoulders; but if he denies himſelf, for wiſe purpoſes, the aſſiſtance it generouſly grants him, he ſhould, at leaſt, be *politically* ſilent.

I muſt own I am greatly ſurpriſed at his lordſhip's condeſcending to become the *ſubſcribing* hero of a news paper. A man of his rank, *breeding*, knowledge of life, and happy fineſſe, to be ſo intolerably blind, as to fall into ſo groſs an error, is amazing. If the public doubt the veracity of what Lord Holland advances on his own behalf, is it his *ipſe dixit* that can give them certainty? If the finger of ſuſpicion is pointed, can an exertion of Lord Holland's literary abilities avert the ſtigma. As to the notion of the great, it can never affect his lordſhip; he has there, even admitting him guilty of the charge, a great many right honourables to keep him in countenance; and, for the opinion of the vulgar, it is not very eaſily changed, even by arguments; the vulgar have their proverb for every little incident, and while Lord Holland flatters himſelf

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he is washing off the black, he only fixes the colour of the Ethiop more permanently.

His lordship says, that in the course of the years 1759, 1760, 1761, 1762, 1763, and 1764, he paid to regiments, and independent companies, 320,391 *l.* 9 *s.* 11 *d.* whose accounts are at this time unsettled for want of proper authorities; and that till those authorities are obtained, the auditor will not allow one shilling of the said sum in his lordship's accounts: and that to obtain those authorities, his lordship has often repeated his solicitations.

Lord Holland cannot take the least umbrage at the auditor's proceeding in this manner. He certainly has a right, if not to doubt the veracity of what his lordship advances, at least to suspend his judgment till such time as he is convinced of the certainty of what his lordship advances in his own favour. His lordship is, however, much more puzzled to find a proper answer to some questions which have been asked him, concerning the balance of cash which is supposed to remain in his hands. He answers it, by saying, that it is the same thing as to ask, what are the savings in Lord Holland's hands? or in other words, how much has the expence in any case fallen short of the sum voted? He

tells us, that ſo far as the pay office has been able to ſtate the army accounts, all theſe ſavings have been given into parliament. He further ſays, that, from ſervices that have fallen ſhort of the ſums voted, and for monies paid in by the army accomptants, his lordſhip ordered the accounts to be made up, and laid before the Houſe of Commons; and accordingly (out of theſe ſavings in Lord Holland's hands) the parliament has from time to time availed itſelf of the following ſums, viz.

	£.	s.	d.
Voted in aid of extraordinaries, to Dec. 24, 1763	239,966	1	4
Voted in the year 1764, in aid of German claims	170,906	2	8
Voted in the year 1763, in aid of ditto ſervice	251,740	2	7
Voted in the year 1766, in aid of extraordinary ſervices	60,638	2	10
Voted in the year 1767, in aid of extraordinaries, and other ſervices	171,571	13	3
Voted in the year 1768, in aid of the ſupply	15,712	15	7
	910,541	18	3

His

His lordſhip adds, that he could by no other means aſcertain, and give into parliament, the ſavings on the votes for the army, but by the final adjuſtment of army accounts; what further ſavings may remain, he is very uncertain, as they cannot be known before the ſervices are abſolutely determined, and cloſed.

Lord Holland, to uſe his own words, "Is very ſorry to ſay it, that in the years 1759, 1760, 1761, 1762, 1763, and 1764, there are not leſs than fifty ſix regiments and companies, now ſtanding open, and not adjuſted for want of authorities, and in his ledgers there are accounts to a much greater extent, as the pay of ſtaff-officers, &c. &c."

From hence it appears, ſays his lordſhip, that though Mr. Winnington, died in April 1746, and his executor, Mr. Ingram, uſed all poſſible induſtry to cloſe his accounts, they could not be cloſed till 1760, fourteen years. The Earl of Chatham went out in December 1755, yet are not his accounts cloſed till 1768, thirteen years. The Earl of Kinnoul's are not cloſed yet, though he has been out of office eleven years. Lord Holland has been out three years and a half: where is the wonder his are not cloſed yet?

He

He ſays, he will be very much obliged to thoſe who complain, if they will ſhow him how he can proceed faſter than he does. Let it alſo be obſerved, ſays he, that Lord Holland has, before the auditors, already accounted for more years than Mr. Winnington or Lord Kinnoul had to account for.

This excuſe, however, does not take off from his lordſhip the imputation of *a public defaulter*. The people cannot be perſuaded, notwithſtanding all his lordſhip's fine reaſoning, that what he advances ſtrictly conſiſts with truth; and until he finds out ſome more efficacious method of convincing them of that, it will be to no purpoſe to attempt making any anſwer to their juſt remonſtrances. It is not a number of ſophiſtical arguments, nicely worked up, that will ſtop the loud clamours of men, who are already too much exaſperated againſt his lordſhip's proceedings. There muſt be proofs, and ſolid ones, that he is not the *man* they ſuppoſe him to be. A fair and impartial ſtate of his lordſhip's caſe, diveſted of the dark cloud of obſcurity which now hangs over it, written in his own hand, can only deliver him from the anxiety he now labours under, of ſeeing himſelf, every day, more and more

expoſed

expoſed to the numberleſs malicious invectives caſt on his character.

But that the reader may not be deceived by a falſe ſhew of argument, when he ſees any future defence Lord Holland may make of his conduct, it will not be amiſs to give a faithful account of that matter, that it may be really underſtood; and he may be aſſured, that every word of the following detail is true.

When there is an account to be taken of any debt or debts due to the Crown, a writ of *diſtringas ad computandum* iſſues, *ex officio*, out of the court of exchequer. In obedience to this proceſs, the ſheriff, where there is a liquidated balance, returns a ſhilling in the pound. But where there is no ſuch liquidated balance, the Sheriff returns what are generally called *iſſues*, and theſe iſſues are more or leſs according to the quantum of the debt or demand. To come now to the point in queſtion: a diſtringas ad computandum was iſſued out againſt Lord Holland, directed to the ſheriffs of London. There being no accounts ſettled, or balance liquidated, the ſheriffs could only return iſſues; and they returned againſt his lordſhip iſſues to the amount only of a thouſand pounds. Theſe iſſues were, in the regular

regular courſe, actually carried by the proper officer from the exchequer into the pipe-office.

A warrant was afterwards ſent from the treaſury to ſtop theſe iſſues. I ſhall not here take upon me to enquire, by what law the regular known proceſs of the court of exchequer, the ſovereign auditors of the revenue, and ſubject to no controul, was ſuperſeded: nor will I enquire for what extraordinary ſervices ſuch a ſingular warrant was obtained. After a great deal of difficulty, and much oppoſition, the regular proceſs of the exchequer was ſuperſeded, and the iſſues were *taken* back from the pipe-office.

Mr. P———, Lord H———'s friend in the pay-office, and who was formerly a teller in Covent-garden theatre, will recollect, that Lord-Chief-Baron Parker publicly aſked, "*Why* the paymaſter did not pay in his *balances?*" Mr. Baron Smythe ſaid, it was very hard the nation ſhould be paying *four per cent.* for money, while there were balances to a very great amount remaining in private hands. Mr. —— will recollect too what he urged openly in favour of the paymaſter, about his age, want of vouchers, &c. to all which it was anſwered, he ought to bring

in

in his balances. Lord Holland advances, that Lord Chatham, during eleven years, had not paſſed his account; but let it be known, that Lord Chatham punctually paid in his *balances*; and let it be underſtood, that the other paymaſter has in vain been called upon, repeatedly and publicly, in the court of exchequer, to pay in his *balances*. When vouchers are brought in, and the account taken, ſuch balances will then appear to be right—or *wrong*.

His lordſhip, in order to elude the proceedings of the court of exchequer, and to gain time, drew up a memorial, which he preſented to his majeſty, to obtain longer time to make up his accounts. This memorial, together with a faithful copy of the king's anſwer thereto, I have thought fit, for the ſatisfaction of the reader, to tranſcribe *verbatim*.

MEMORIAL, for Lord Holland to have longer time to make up his accounts as late paymaſter-general.

" May it pleaſe your lordſhips,

I beg leave to inform your lordſhips, that a proceſs is in the hands of the ſheriffs of Middleſex,

ſex, againſt me, to account to his majeſty for the monies impreſted to me as paymaſter-general of his majeſty's forces.

I moſt humbly apprehend, that the regular ordinary courſe of accounting in the exchequer, was calculated (when eſtabliſhed) for tranſactions at home, which are eaſily and readily to be collected, and made up at ſhort periods of time.

The accounts of the army, when employed abroad, particularly, muſt unavoidably be much in arrear from the nature of the ſervice. The army payments are neceſſarily in arrear; and articles from accidents inevitable are obliged often to remain open a long time before they can be finally cloſed.

The accounts of the laſt war are voluminous, and difficult beyond example. The great variety of operations, and the very great diſtance of the troops, made, and muſt make the correſpondence, and adjuſting thoſe accounts with the paymaſters, and accomptants attending them, very ſlow and tedious. Theſe therefore will require longer time to make up, both from their bulk and difficulty.

During the courſe of a war, the troops conſtantly changing and moving, and the ſervice in the

the utmoſt hurry, it cannot *then* be done with the order and regularity abſolutely neceſſary.

Since the war, the utmoſt diligence has been uſed in them. The great intricate article of foreign expence, (*viz.* the German) has been got together for the whole time, (which, after the former war, was ſeveral years about) and one year and an half's *general account* is now made out, and ready to be laid before the auditors; the reſt will regularly be laid before them as faſt as it is poſſible to make them up. Though I have been two years out of employment, the payments for my time are not yet completed.

I therefore pray your lordſhips will be pleaſed to obtain his majeſty's warrant, granting me longer time for making up my accounts as pay-maſter-general of his majeſty's forces."

Pay-office, Horſe-guards,
June 25, 1767.

Which is, &c.

KING's WARRANT.

Stay of proceſs againſt Lord Holland for ſix months.

COPY.

"GEORGE R.

Whereas our right truſty and well-beloved Henry Lord Holland hath by the annexed me-

morial repreſented, that from ſeveral unavoidable cauſes and difficulties, he hath been prevented making up his accompts as late paymaſter-general of our forces. And we having taken the ſaid matter into our royal conſideration, are graciouſly pleaſed to grant him a farther time for making up his ſaid accompts. Our will and pleaſure therefore is, and we do hereby direct, authorize, and require you, to cauſe all proceſs againſt the ſaid Henry Lord Holland for his accompts, as late paymaſter-general of our forces, to be ſtayed for and during the term of ſix months, computed from the date hereof. And for ſo doing this ſhall be your warrant. Given at our court at St. James's, the eighth day of July 1767, in the ſeventh year of our reign.

By his majeſty's command,

GRATON,

C. TOWNSHEND,

THO. TOWNSHEND.

To our right truſty and well-beloved Samuel Lord Marſham, our remembrancer in our court of exchequer.

What alſo ſerves to caſt great light on this intricate affair, is his lordſhip's letter to the right honourable the lord mayor, together with the anſwer

ſwer returned by that great magiſtrate; as alſo a letter directed to Lord Holland in the London Evening Poſt of July 15. The two former epiſtles, the authenticity of which no one doubts, together with a few interrogations made to his lordſhip on the ſame ſubject, will, I believe, leave no room to doubt, that the ſtigma of being a *public defaulter* is, perhaps, not ſo ill applied to the perſon hinted at in the livery petition, by thoſe words, *inſtead of puniſhing, conferring honour on a paymaſter, the public defaulter of unaccounted millions.*

Copy of Lord Holland's letter to the right honourable the lord mayor.

" My Lord,

In a petition preſented by your lordſhip, it is mentioned as a grievance—*inſtead of puniſhing, conferring honours on a paymaſter, the public defaulter of unaccounted millions.* I am told that I am the paymaſter here cenſured. May I beg to know of your lordſhip, if it is ſo? If it is, I am ſure Mr. Beckford muſt have been againſt it; for he knows, and could have ſhewn your lordſhip in writing the utter falſhood of what is there inſinuated.

I have

I have not the honour to know your lordſhip; ſo I cannot tell what you may have heard to induce you to carry our ſovereign a complaint of ſo atrocious a nature.

Your lordſhip, by your ſpeech made to the king, at delivering the petition, has adopted the contents of it; and I do not know of whom to enquire but your lordſhip, concerning this injury done to an innocent man, who am by this means (if I am the perſon meant) hung out as an object of public hatred and reſentment.

You have too much honour and juſtice not to tell me, whether I am the perſon meant; and if I am, the grounds upon which I am thus charged, that I may vindicate myſelf, which truth will enable me to do, to the conviction of the bittereſt enemy; and therefore I may boldly ſay, to your lordſhip's entire ſatisfaction, whom I certainly have never offended,

I am, with the greateſt reſpect,

My Lord,

Your lordſhip's moſt obedient, and

Moſt humble ſervant,

HOLLAND.

July 9, 1769.
H. H. Kenſington.

The

The lord mayor's anſwer.

COPY.

" The lord mayor preſents his compliments to Lord Holland; and, in anſwer to the honour of his lordſhip's letter, delivered to him by Mr. Selwyn, he begs leave to ſay, that he had no concern in drawing up the petition from the livery of London to his majeſty: that he looks on himſelf only as the carrier, together with other gentlemen, charged by the livery with the delivery of it: that he does not, and never did hold himſelf accountable for the contents; and is a *ſtranger to the nature of the ſuppoſed charge againſt his lordſhip.*

Manſion-houſe, July 10, 1769.

Before we proceed any farther in our remarks on this affair, it will be moſt proper to conſider the contents of the following letter, as they bear great relation to his lordſhip's epiſtle to the lord mayor.

My

July 15, 1769.

My Lord,

"Having ever had a proper regard for your lordſhip's virtues, public and private, and always eſteemed your lordſhip as a gentleman of the greateſt abilities, I was both concerned and ſurprized at the defect or omiſſion in your lordſhip's letter to my lord mayor, in which your lordſhip is pleaſed to ſay, That if by the paymaſter, mentioned as a grievance, in the livery's petition, you was meant, Mr. Beckford knew the charge to be utterly falſe. Now your lordſhip will pardon me if I ſay, that this was rather charging Mr. Beckford with countenancing the livery, to mention a grievance, which he knew to be utterly falſe, than clearing yourſelf of it to the public. Inſtead of which, had your lordſhip only averred, That if you was meant by the paymaſter, the charge was utterly falſe, upon your honour, never yet once proſtituted or polluted, every mortal would have believed your lordſhip, as much as,

My Lord,

your lordſhip's moſt obedient,

humble ſervant,

A Livery Man."

Lord

Lord Holland muſt certainly feel the force of the argument made uſe of in the above letter; for undoubtedly he would never have ſought to excuſe himſelf, by barely aſſerting, that Mr. Beckford had countenanced the livery in what they did, by laying the charge to him of a *public defaulter*; he would rather have endeavoured to convince the world, that he was not in the leaſt deſerving ſo injurious an imputation, by immediately giving evident proofs of the contrary. And I muſt humbly intreat his lordſhip to pardon, if I preſume to remind him, that according to the rules of logic, a queſtion is never ſuppoſed to be reſolved by an anſwer of a quite different tendency from the thing propoſed. The difficulty does not conſiſt (ſtrictly ſpeaking) whether Mr. Beckford knew the charge, contained in the livery's petition againſt Lord Holland, to be utterly falſe, but whether it really was ſo or not: and conſequently his lordſhip ought rather to have favoured the pulic with the whole ſeries of his conduct during the time he enjoyed the office of paymaſter: this would have cleared up all doubts that had riſen concerning it, and would have caſt a luſtre on his lordſhip's honour and integrity, which no vain ſurmiſe, or

falſe

falſe prejudice could have ever overſhadowed.

I come now to conſider the contents of a letter, ſent by a gentleman to his lordſhip, ſigned alſo, a livery man: this letter, on account of its ſingularity, cannot be omitted: it is as follows,

To the Right Hon. Lord Holland.

" My Lord,

Your lordſhip's kind publication of the paper which Mr. Woodhouſe delivered to Mr. Beckford, has thrown ſome light on the queſtion, whether your lordſhip is the *public defaulter* intended by the livery; but unhappily for your lordſhip, neither the public, nor Mr. Beckford, are convinced of your *innocence*. For the preſent I will ſuppoſe, that the paper you have publiſhed is an *authentic* copy of that which Mr. Beckford received, and, under that ſuppoſition, preſume to aſk your lordſhip a few queſtions.

Query I. You admit you were appointed paymaſter in 1757; and that till 1768, you had not delivered any part of your account. Was it not reaſonable, after ten years, to compel you to begin to account? and yet you obtained a

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ſign manual to ſtay the courſe of public juſtice, and this at a time when you will not deny, that you had received more than forty millions of the public money?

Query II. Doth your paper ſtate, or account for, how much money you had received, or even mention the balance of any one year's account? how then could Mr. Beckford know, that the charge of your being a *public defaulter* was falſe? or will you ſay, that you have paid to the treaſury the balances which the accounts you have produced to be audited admit to be in your hands?

Query III. Have you given Mr. Beckford, or the public, any account capable of examination? or will you pretend, that the 910,541*l.* 18*s.* 3*d.* of which, you ſay, parliament has from time to time availed itſelf, and part of which you detained till 1768, is the full balance of the account you have delivered to be audited?

Query IV. You obtained the ſign manual on a ſuggeſtion, that your laſt account was not completed. Was that a good reaſon, why your firſt account ought not to have been begun? and ought not you, from time to time, to have been

compelled immediately to pay back what your account admitted to be due?

Query V. Has not the exchequer proceſs been ſtayed by more mandates than you have publiſhed? and is a ſuppreſſion of truth a proof of innocence?

Query VI. Can you declare, *upon your honour*, that you are not at this time poſſeſſed of balances to a very great amount? This is a ſatisfaction which your lordſhip can immediately give; and if you do not, your lordſhip muſt content yourſelf with being thought the *public defaulter*.

Query VII. Has your lordſhip kept your promiſe, made when his majeſty granted you the firſt ſtop to the proceſs of the law? and have you laid before the auditors your accounts, as faſt as it was poſſible to make them up? and if you have not, are you not more than a *public defaulter*?

Query VIII. Have not the public a right to complain, if they have a juſt reaſon to believe, that they are paying to your lordſhip intereſt for their own money?

When your lordſhip has fully anſwered theſe queries, the public will be better able to judge: at preſent they are of opinion, that it was not

poſſible

poſſible for ſo ſenſible a man as Mr. Beckford, to be convinced by ſo evaſive a paper, as that which you have publiſhed.

I am, my Lord, &c.

A Livery Man."

We will now conſider the queries already mentioned, in the ſame order as they appear in the letter above cited. In the firſt place, therefore, his lordſhip allows that he was appointed paymaſter-general of the forces in the year 1757, and that, till 1768, he had not delivered in any part of his account. Could he imagine the nation would tamely ſubmit to be thus treated by him? But, ſays he, other paymaſters have done the like with impunity. With equal propriety might a common robber plead at the Old Bailey, that ſuch a one, and ſuch a one robbed in the ſame manner. This, however, would not at all extenuate his guilt, or ſtop ſentence. The ſame may be ſaid in the preſent caſe. His lordſhip, after the laudable example of his predeceſſors, only gives us the caſh credit, but not the debtor account. I will not take upon me to ſay, how the matter ſtands as to government ſervants: they certainly are not debtors for nothing; or,

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at leaſt if they are, when they reſign, I think they ought to give up their books and caſh into the hands of their ſucceſſor, all bills outſtanding to be paid by him as they become due.

Lord Holland, if I miſtake not, has in his hands all the ſavings of nine years caſh, 910,541 *l.* 18 *s.* 3 *d.* excepted, which was taken from him by parliament at different periods. Suppoſe there remain in his hands only one million, as money now bears 4 per cent. then there comes into his pocket 40,000 *l.* per annum, for intereſt of the public money; and not only ſo, but freſh ſupplies muſt be raiſed, which this, with the money locked up, would have partly anſwered. Notwithſtanding the flagrancy of thus detaining the public money, and deferring ſo long to ſubmit his accounts to the inſpection of the auditor of the exchequer, on the frivolous pretences already mentioned, the king's ſign manual is petitioned for, and obtained, in order to ſtop the courſe of juſtice, which had begun to exerciſe its authority over his lordſhip for neglecting to pay in his balances, and a further reſpite of ſix months is granted. And how many reſpites have already been, and perhaps will be granted him?

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To what is here advanced, perhaps his lordſhip, or ſome friend of his may reply, he has already given in ſome of his accounts, and that there are others almoſt prepared for examination. I anſwer, that, admitting the caſe to be ſo, theſe accounts do not contain a fair ſtate of how much money he had received, or even mention the balance of any one year. How then could Mr. Beckford know, that the charge of his being a *public defaulter* was falſe. This proves even to conviction, that his lordſhip is truly worthy of the noble title of *public defaulter*, as it does not appear from the accounts produced to be audited, that he has paid back to the treaſury thoſe balances which the accounts ſay were in his hands. This is too convincing an argument of the dexterous proceedings of his lordſhip to admit of a reply. But as excuſes are ſeldom wanting, in order to ſupport a bad cauſe, he may urge as his reaſon for not having given either Mr. Beckford, or the public any account capable of examination, that the 910,541 *l.* 18 *s.* 3 *d.* of which, according to his lordſhip, parliament has from time to time availed itſelf, is the full balance of the account delivered in to be audited. This were the hight of affrontery, and would ſurpaſs

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even our imagination: the true reaſon of this chicanery would be, that the accounts cannot bear examination.

I would now beg leave to aſk his lordſhip one queſtion: Why was the ſign manual obtained on a ſuggeſtion that his laſt account was not completed? This could not, I apprehend, be the motive why the firſt account was not begun; and why he ſhould not have been compelled, from time to time, to pay back the balances remaining in his hands. If this excuſe were to be admitted, he might defer giving the world any ſatisfactory account of his paymaſterſhip, or refunding the money which remains in his hands, as long as ſigns manual can be obtained, to ſtop any proceedings againſt him; which, it is much to be feared, he will find means too eaſily to procure.

It may not be improper to aſk, if a man in trade deſired a letter of licence for ſix months, to ſettle his affairs, and did not do it in eighteen, would he not be looked upon as a ſhuffling fellow? *Qui poteſt capere, capiat.* It is a moſt lamentable thing, that what ſo nearly concerns the nation ſhould be trifled with in ſuch a dilatory manner; and it were to be wiſhed by every true

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lover of his country, that juſtice would offer a little of her aſſiſtance for the public good.

A ſuppoſition of truth is no proof of innocence: it only makes the perſon, ſuſpected of crimes, appear more guilty. His lordſhip muſt not ſuppoſe, that becauſe we are ignorant to what ſum the balances in his hands amount, we from thence infer, that he has always behaved in his poſt with the honour and integrity required in one who has ſo great a truſt repoſed in him. The grand point of exculpation will be, to lay before the public a juſt account of all the money diſburſed for the ſervice of the forces, and the ſums which, from time to time, parliament has availed itſelf of. This would clear up his lordſhip's character; and he would by that means become univerſally eſteemed.

His lordſhip cannot upon his *honour* declare, that he is not at this time poſſeſſed of balances to a very great amount. This would yield us the higheſt ſatisfaction; and it is in his power immediately to indulge us with it. This, and this alone, would make the people forbear ſtiling him the *public defaulter*. If his lordſhip does not think proper to act in this manner, he muſt undergo all that the moſt enraged malice is capable

of

of ſuggeſting to the prejudice of his name and character.

The courſe of juſtice has been often ſtopped, in order to allow Lord Holland more time to cloſe his accounts; and we are ſtill as far from ſeeing the affair concluded as we were when the firſt ſign manual was iſſued in his favour. Does this proceeding do any honour to his lordſhip? or does it not rather fix an indelible mark on him, and evidently prove, that the title of public defaulter is highly applicable to his lordſhip? The evaſive paper he has delivered, will neither make Mr. Beckford nor the public believe that he is innocent. This can only be effected by their being thoroughly acquainted with the nature of the caſe.

The nation, whoſe darling prerogative is liberty, may indeed, by ſome unforeſeen or unavoidable accident, become oppreſſed by tyrants, or evil miniſters, who are always buſy in finding out ſome new way to render their fellow ſubjects unhappy; but they can never exerciſe their arbitrary dominion over a free people, ſo as to hinder them from diſapproving of their malverſations, or oblige them to believe that they have not a right to complain when they

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are aggrieved. The contrary, however, has been hitherto attempted by men in power; and Lord Holland has evidently proved, by his proceedings while he was paymaſter, that it is his firm opinion, that the people ſhould ever have a good opinion of the uprightneſs of the m——y, notwithſtanding the *auri ſacra fames* with which they are for the moſt part infected. His lordſhip is, however, miſtaken; for though he may hold our bodies in chains, nevertheleſs he cannot fetter our underſtandings, ſo as to deny us the privilege of paſſing a right judgment on the malpractices of thoſe whoſe greateſt ambition ought to be to render themſelves amiable by their ſteady and good conduct.

It is not to be imagined, that the people are ſo ſtrongly prepoſſeſſed in favour of the integrity of any of the paymaſters mentioned by his lordſhip, as to ſuppoſe, that they are incapable of having injured the public. On the contrary, from his lordſhip's ſtate of the caſe, they will rather be inclined to think them actually culpable, and deſerving of puniſhment; and it is the hearty wiſh of every Engliſhman, that all ſuch as are criminals to their country, of what rank and dignity ſoever they are, may meet the fate

they deſerve. Is not his lordſhip a little alarmed at the ſmall regard paid by the people to the excuſes he alledges in his own behalf? Does he not ſhudder at the dreadful apprehenſion of what may follow from the juſt reſentment of a nation, which he and his predeceſſors have ſo ſenſibly neglected? Is he not aſhamed of ſuch glaring outrages committed by him; or does he ſmile at the contempt in which he is now held by every honeſt man, on account of his unwarrantable dilatorineſs.

From what has been already ſaid, it appears, that it was not without reaſon that the livery of London attacked his lordſhip; nor was it without juſt grounds that Alderman Beckford declared himſelf unſatisfied at Lord Holland's conduct, contained in the paper which his lordſhip ſubmitted to his inſpection by his ſecretary. He has indeed produced many precedents in his own vindication. But alas! what are precedents when not warranted by juſtice? nothing but mere cobwebs, which are blown away by the firſt breath of truth.

One would have thought that the fate of the ſecretaries who iſſued general warrants, and wanted to eſtabliſh the legality of them by dint

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of precedent, would have been ſufficient to deter any man, eſpecially his lordſhip, who has hitherto been ſuppoſed to poſſeſs ſome underſtanding, from leaning on ſuch a lame and rotten crutch. Precedents may be pleaded in ſupport of any thing, even of public and private robbery; and what is the conſequence? hanging and beheading. The world may therefore well be ſurpriſed, that a nobleman of his prudence ſhould talk in the manner he does, for fear the people ſhould, from ſome unlucky prejudice, be tempted to follow his example; and, by means of thoſe precedents, to eſtabliſh a doctrine which he would not greatly reliſh.

His lordſhip would of all things perſuade us, that he really does not know what money was paid into his hands for the public ſervice, nor how much of it he laid out for that purpoſe. If he did, he muſt have known long ago what ſavings or balances remained in his poſſeſſion; for in that caſe he would have nothing more to do, but to ſubſtract the one ſum from the other, and the clear balance on the whole would have remained. I am actually ſorry for his ſake, that the national accounts ſhould be ſo juggled as to render it impracticable for him to determine how much

much he is worth. His ſon, I am certain, did not imagine his father's finances were in ſuch a doubtful perplexing ſituation, elſe he would never have ſquandered away ſuch exorbitant ſums when he was at Paris. I hope his diſintereſted and virtuous conduct in the houſe of commons laſt ſeſſions, has made amends for all, and reimburſed the money which he laviſhed away in that region of well-bred rooks and public ſharpers. If it has not been attended with ſuch ſalutary conſequences, the nation, to be ſure, will not be ſo unreaſonable as to hurry his lordſhip, till he has had an opportunity of making them refund the vices of a prodigal ſon, and of placing things upon the ſame footing on which they were before he indulged himſelf in this youthful ſally.

What ſignifies it, though the means employed to indemnify him be illegal and unconſtitutional: though ſigns manual, and warrants to ſtop the ordinary courſe of juſtice, be iſſued; if the end be ſuch a righteous one as enriching ſo *poor a man* as his lordſhip, at the expence of a nation, which is incumbered with ſuch a trifling debt? I muſt own, I rejoice to find ſuch a high ſtrain of virtue prevail at the treaſury, and think this

this, among the many other arguments produced by their friendsfor continuing the miniſtry, is one of the ſtrongeſt. It is hardly to be exceeded by that act of charity which re-eſtabliſhed the gaming bank of Sir John Moore. But it would be endleſs to run over all the proofs which might be given of their munificence, I mean to themſelves and other gentlemen of equal merit.

Lord Holland tells us, that the paymaſter-general's officers, being beſt acquainted with army accounts, are employed in making up thoſe of former paymaſters. But why, in the name of wonder, are they ſo long in making them up? Is it that they are too few in number? If this be the caſe, they might eaſily have been augmented. Or is it, that they are tardy and dilatory, that by the money remaining in the paymaſter's hands, they may finger ſome of the profits ariſing from its being properly employed in the funds? Some former paymaſters have been accuſed of ſuch practices. But his lordſhip is too *honeſt* a man, to fall under *ſuch* a ſuſpicion.

If it was not, that the nation entertains a higher opinion of his lordſhip's integrity, I ſhould have ſuſpected, that he wants to impoſe upon us, and free himſelf from any controul, when he

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aſſerts in his memorial to our upright treaſurers, that, " he moſt humbly apprehends, the regular ordinary courſe of accounting in the exchequer, was originally calculated for tranſactions at home." If they are not to conduct his accounts, who are? They muſt go on in the regular eſtabliſhed courſe, or not at all. If a new method muſt be introduced, I *moſt humbly apprehend*, that before it takes place it ſhould be eſtabliſhed by an act of the whole legiſlature; and I likewiſe *moſt humbly apprehend*, with Mr. Beckford, that thoſe who adviſed his majeſty to grant his ſign manual, as well as thoſe who ſigned the warrant for ſtaying the proceſs in this caſe, were guilty of high crimes and miſdemeaners; as they uſurped the province of the whole legiſlature, who alone can alter the regular courſe of juſtice, except we allow diſcretionary power and prerogative to creep into every department of ſtate.

Till Lord Holland can ſhow, that merchants who engage in the moſt extenſive and adventurous projects, ought not at ſtated times in the year to ſettle their accounts, and make their book-keeper produce a fair ſtate of their profit or loſs, he will never perſuade the nation that

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a paymaſter ought not to do the ſame. The directors of the Eaſt India company, when lately called upon, produced, at a moment's warning, the balance remaining in their hands. Why may not a paymaſter do the ſame? Is not the buſineſs in which the company is engaged as extenſive and various as that of any public officer? Is not the ſcene of it as diſtant as Germany or America? Why then is not the ſame exactneſs and expedition practicable in both caſes? I fear we have too many lords employed in the management of our revenue. Queen Elizabeth employed a few titled ſlaves as ſuperintendants of the finances. She knew them to be no extraordinary accomptants, nor economiſts, and therefore *greedy* and *rapacious*.

Every one remembers, that when the auditing the paymaſter's accounts was judged a reaſonable circumſtance to be mentioned in an auguſt aſſembly on a paſt occaſion, Lord H——, who has for ſome time paſt been much the ſubject of public converſation, was pleaſed to lament the delay of auditing, of which he declared himſelf moſt ſolicitous; he obſerved, that the nature and extenſion of his engagements were ſuch, as rendered the preparation of his accounts the

work

work of *years*, and he begged it might be remembered, that even at a time, when our connexions were limited, it was only by ſlow degrees that ſuch a work was capable of accompliſhment: that at former periods Europe alone was the object of our attention, but it was to the four corners of the world that his care was now branched out; nevertheleſs, it was not his fault, but the auditor's, that the day of ſettling had not arrived; it was for him to be ready, and ready he had been, and did then declare himſelf; conſequently it reſted wholly in the auditor to give him and his country the deſired ſatisfaction.

The reſult of the harrangue was, that Mr. Ayſcough the auditor, who was then preſent, roſe up inſtantly in his own vindication. He began by profeſſing his aſtoniſhmet at what he had heard: "Can it be poſſible," ſaid he, (or words to that effect) "for Mr. Pitt to ſpeak a language ſo utterly incompatible with facts and ſo open to detection? Does he not recollect that I am preſent, and have no terms to keep with him? The auditorſhip is beyond his regulation: it is a patent place and though the *ſalary* does not amount to more

more than a few pounds a year, it has nevertheleſs ſome very eligible emoluments; the emoluments of the auditorſhip are not unknown to the right honourable gentleman: ſixpence upon every pound of the ſums I audit are mine. To the good ſenſe of this houſe I therefore appeal: he has confeſſed that many millions are not yet accounted for: ſhould I die before theſe accounts are paſſed, my perquiſites die with me: and who will believe, that perhaps forty million of ſixpences can be an undeſirable acquiſition for my family.

"I am ſory I am compelled to fight againſt any man with ſuch keen weapons: facts cut deep; but where facts are ſo daringly challenged, compaſſion would ceaſe to be a virtue.——Nor can it be concealed, that it was Mr. *Fox*'s intereſt to avoid what it was my intereſt to bring to an iſſue. The fatigues of the paymaſter are *conſiderable*; his ſalary very ſmall; only *four thouſand pounds a year*; which, added to the other ſums which always remain in his hands, produce, on the moſt ſimple and legal plan, not above *three thouſand annually*: and who will ſay, that the profits of his poſt bear any proportion to the fatigues of it?" Thus far the auditor: and now I

would have the reader judge how far his lordſhip is excuſable, in having, for ſo long a time, deferred giving in any account.

Before I take leave of my readers, I cannot help making one ſhort remark on the proceeding of the exchequer with reſpect to Lord Holland. If the conduct of that court, touching his lordſhip, has been in ſome ſort ſevere, it muſt be alſo confeſſed it has been very partial in his regard. And it muſt appear to every conſiderate perſon, that the word *iſſue* was little underſtood by thoſe who compoſe that court, as is the word *balance* by his lordſhip. How often has he been called on in vain to pay thoſe balances? and he has conſtantly anſwered, that the 910,541*l.* 18*s.* 3*d.* of which parliament has from time to time availed itſelf, is all that remained in his hands, to his knowledge. Ought not his lordſhip then to give a more ſatisfactory account of his diſburſements and reimburſements? or does he imagine that the nation has not been ſufficiently duped, that he endeavours to impoſe upon it ſtill more? I can never believe Lord Holland to have ſo weak a memory, as not to be able, on mature conſideration, to give ſome account, which may not be very far wide of the true ſtate of it. But

his lordſhip thinks proper to decline doing ſo, for reaſons beſt known to himſelf; and is therefore contented to be pointed at by every honeſt man and lover of his country.

Whoever is acquainted with the nature of the proceedings of the court of exchequer, cannot but alſo know how dilatory it uſually is in the execution of buſineſs: this Lord Holland pleads as an excuſe for having neglected to lay his accounts before the auditor. He ſays, that "the court of exchequer could not examine his accounts, becauſe it was buſy in looking over thoſe of other paymaſters: and that even when our connexions were limited, a long time was required; how much more then will be found to be neceſſary, at a time when our connexions were ſo vaſtly extenſive?" This argument has already been anſwered over and over, and its futility laid open; and therefore I would adviſe his lordſhip to find ſome more weighty reaſon to alledge in his own behalf, ſince that already urged by him appears to have no force at all.

Neither does his lordſhip's cauſe reap any advantage from his ſaying, that the accounts of other paymaſters were much longer in ſettling than his lordſhip's. This argument proves too much,

much, and therefore—nothing at all. For it would inſinuate, that all accounts relating to paymaſters might be as long in ſettling as thoſe gentlemens whom he cites; and of conſequence, that it would be a long time before the nation could be ſatisfied, how the vaſt ſums of money, voted for the ſervice of the army, were expended. Nay, I will even be bold to ſay, that, perhaps, if this were admitted, no ſatisfaction could ever be had on that head. For, as the accounts of every paymaſter are almoſt equally intricate, and further, as that office is frequently filled by many perſons in a ſhort interval of time, comparatively ſpeaking with the other high poſts of ſtate, ſo conſequently the accounts of the ſeveral paymaſters would be always under examination; and the auditor, wearied of the fatigue of auditing them, would either content himſelf with caſting a curſory eye over them, or perhaps not look at them at all.

I ſincerely wiſh, that Lord Holland would, for the ſatisfaction of the public, clear up this doubt. He certainly cannot be ignorant of the obloquy daily uttered againſt him. It is very grating to noble ſouls to bear the ſtings and reproaches of crimes of which they have never been guilty; and

and nothing betrays a meanneſs of ſpirit ſo much, as calmly to bear the moſt outrageous inſults of the populace. His lordſhip has long deſervedly bore the title of a man of honour; and I am convinced he is ſo: but I muſt own (I am ſorry to ſay it), appearances in the preſent caſe are ſomewhat againſt him. It is therefore the intereſt of Lord Holland, not to ſay a duty he owes to himſelf, and the nobility in general, to clear up this doubtful matter with all convenient ſpeed. Thus will he acquit himſelf of all that has been laid to his charge, derogatory to the man of honour; and thoſe who now are his bittereſt enemies, will then revere his name, and the moſt honourable mention will be made of his actions down to the lateſt poſterity.

I will now conclude with one ſhort reflection on the danger of being employed in the moſt conſpicuous poſts of the ſtate. Juſtice, which ſhould be the firſt principle they are actuated by, is often proſtituted to ſerve private ſiniſter ends. Ambition is often the ſource of repeated cruel aggravations, exerciſed with impunity on a ſuffering people, and which cannot fail of blowing up the ſparks of juſt reſentment into violent flames of rage. It is abſolutely requiſite that

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power ſhould be lodged in proper hands; but it proves an edged tool of a moſt perilous nature when abuſed by weak or wicked governors. Why ſhould they, who ought to be the guardians of our liberties and properties, ſuffer themſelves to repreſent the ſtalking horſe of tyranny? SELF-DEFENCE is the acknowledged law of nature; therefore the people are certainly juſtifiable, when actuated by that principle. Suppoſe occaſional deluſion is paſſed on them for abſolute truth, (as is apprehended in the preſent caſe) and that hence popular clamours ſhould ariſe, the people could not then be ſtiled factious or rebellious, ſince this would be barely acting in their own defence.

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